

TOWN OF ROWE - BOARD OF ASSESSORS

Meeting Minutes - Thursday, August 12, 2021 – 10:00 a.m.

Rowe Town Hall – Assessors' Meeting Room

This meeting was held at the Rowe Town Hall. Zoom audio/video conference was made available to the public.

Present: Chair Rick Williams, Assessors' Herb Butzke and Ellen Miller and Assessor's Administrative Assistant Christine Bailey.

1. Call to Order: Meeting was called to order by Chair Williams at 10:07 a.m.

2. Minutes:

- Minutes of the July 7, 2021 meeting: A motion to approve was made, seconded and passed unanimously.
- Minute's outstanding: Jun 30, 2020 (Reg & ES), Jul 21, 2020 (Reg), Aug 27, 2020 (Reg & ES), Sept 16, 2020 (Reg), Sep 22, 2020 (Reg), Sep 29, 2020

3. Administrative Assistant: Christine reported Rowe now has online access to RMV Atlas software system and has completed the State training. She also met with Charlemont Assessor, Carlene Hayden for additional training/updates/collaboration. Executive Secretary, Janice Bordeau is on vacation and Christine is backing the Executive Secretarial duties for weeks of 8/8/2021 and 8/15/2021.

4. FY21 Budget/Payables:

A motion was made, seconded, and passed unanimously (Rick—aye, Herb—aye, Ellen—aye) to pay the following invoices:

- Mayflower Valuations – Inv no. 3252 - Annual Permit Inspections (\$900.00)
- Patriot Properties – Inv no. 212942 - AssessPro Annual Support/Maintenance Renewal (\$3,150.00)
- Gillman, McLaughlin & Hanrahan LLP – Two outstanding invoices were dating back to 3/31/2020 - Klebanoff/Hydro Appeals (\$2,647.50) and Klebanoff/Electric Appeals (\$450.00), Note: In researching Gillman McLaughlin & Hanrahan, LLP invoices, it was determined the Town was never billed for the two invoices. Even though the invoices were from FY20, Rick said they can still be paid from the revolving ATB legal/consulting support account. Rick said all funds from prior years with the accounts beginning with an "03" are rolled over. He will be working with Accountant Dave Fierro to add any prior year funds to original account funds versus opening a new account/line item.

FY22 Acct	Acct #	7-1-21 Approp	Curr Bal (7-1-21)	Payroll/Payables	Amount	New Bal
BOA Stipends	01-141- 5100-00000	\$5,354	\$5,354			
Asst Assessor Wages	01-141- 5102-00000	\$12,000	\$11,235.50			
BOA Operations	01-141- 5701-00000	\$9,900	\$7,150.00	Patriot Properties –AssessPro Maintenance/Support Annual Renewal	\$ 3,150.00	\$ 4,000.00
				Mayflower Valuation – Annual Permit Inspections on 6/30/2021	\$ 900.00	\$ 3,100.00
ATB Consulting/ Legal Support	03-141- 5901-03166	\$50,000	\$62,347.82	Gilman, McLaughlin & Hanrahan LLP – Klebanoff/Hydro Appeals	\$ 2,647.50	\$59,700.32
				Gilman, McLaughlin & Hanrahan LLP – Klebanoff/Electric Appeals	\$ 450.00	\$59,250.32

Quint Reval – RES/CIP	03-141-5902-03178	\$1,600	\$6,400			
Quint Reval - YAE	03-141-5902-03179	\$2,000	\$8,000			
Ann Updates - Hydro Valuations	03-141-5902-03180	\$14,000	\$14,000			
Ann Updates - T&D/ROW Values	03-141-5902-03181	\$5,000	\$5,000			
Assessors Overlay	01-1-230-217, 218, 219, 220	TBD	\$507,958.60			

5. MVExcise Warrants, Abatements, etc:

A motion to approve was made, seconded, and passed unanimously to warrant the RMV 2021 Commitment #3 for \$2,627.80

6. FCCIP Building Permits – July 2021: Reviewed the following building permits:

- Map 202 Lot 1, Lewis Spratlan, 38 Middletown Hill Rd, permit no. R-21-0590 for roofing, windows & siding, \$40,000

7. New Deeds, Plans, etc. – June 2021: Reviewed the following documents received from the Registry of Deeds:

- The Commonwealth of Massachusetts Taking **Bk 7793 Pg 197**, Map 408 Lot 34 (J.C. van Itallie to Comm of Mass Dept of Fish & Game)
- Survey Plan **Bk 148 Pg 69**, Map 408 Lot 34
- Project Agreement re Land Partnership Grant Program **Bk 7795 Pg 100**, portions of Map 408 Lots 32/35 (Comm of Mass and Franklin Land Trust)
- Conservation Restriction **Bk 7795 Pg 79**, portions of Map 408 Lots 32/35 (J.C. vanItallie and Franklin Land Trust)
- Survey Plan **Bk 149 Pg 1**, Map 408 Lot 32/35
- Permanent Trail Easement **Bk 7795 Pg 187**, Map 408 Lot 32 (J.C. vanItallie to Franklin Land Trust)
- Permanent Trail Easement **Bk 7795 Pg 275**, Map 408 Lots 30/31 (Shantigar Foundation to Franklin Land Trust)

8. CAI Tax Map Interim Updates:

Reviewed revised tax maps 202, 404, 407, and 410 reflecting changes to the following parcels resulting from recent surveys or correction of discrepancies. A motion was made, seconded, and passed by Rick and Herb (Ellen abstained) to approve the revised maps.

- Loomis survey - Deed Bk 7773 Pg 69 & Plan Bk 148 Pg 70 – affected parcels 202-37 and 404-28
- Crowningshield boundary discrepancy resolution – affecting parcels 410-31, 410-32, 410-33

9. RC&CC tax exempt status: [501(c)(3) & 509(a)(2)]

Rick said the office received the FY22 990 & Form PC on 7-30-21 from the Rowe Camp and Conference Center. Rick said that per MGL, tax-exempt entities are allowed to earn “up to a third of their income over a 5-year period” from non-exempt sources. Rick completed a 6-year of reported “unrelated business income” based on RC&CC 3ABC, 990, and Form PV filings. According to these filings RC&CC reported much less than a third of their income from non-exempt sources. The Board also discussed the unwritten commitment by RC&CC to gift the town \$2000 annually in lieu of taxes. Christine to ask Treasurer, Terry Green for an accounting of any RC&CC donations to the Town over the past 10 yrs.

10. FY22:

Rick met with James Quackenbush of Mayflower Valuations on 6/30/2021 to do the Annual Building Permit Inspection. All AssessPro property card updates for annual permit inspections have been completed. On 8/2/2021, Duane Adams of Mayflower Valuations assisted the office to complete the following:

- a. Input FY22 FoL data into AssessPro
- b. Input FVAC FY22 Chapter 61 land values into AssessPro
- c. Input DOR FY22 Telephone Company values into AssessPro
- d. Completed the FY22 Sales Analysis and submitted LA-3 and LA-15 to GATEWAY. Property values were adjusted accordingly as a result of the sales analysis:
 - o Home values adjusted up 30%
 - o Yard items values adjusted up 50%
 - o Land values remained unchanged

Rick will contact GE Sansoucy as we are still awaiting receipt of the power company interim year appraisal report updates. Rick said the next steps are to complete/submit LA-4 (Assessments) and LA-13 (New Growth).

11. Chapter 61: (for FY23)

The Board reviewed John Sargent's Chapter 61 application and associated Forest Management Plan (Case No. 253-12006) involving his parcels 409-002 and 409-003. A motion was made, seconded and passed unanimously to approve the following:

- Chapter 61 application (CL-1)
- Chapter 61 Certificate
- Chapter 61 Tax Lien (CL-3) – notarized

John Sargent will be reminded of the requirement to send a bank check in the amount of \$105 made out to the Commonwealth of MA to cover the fee for filing the lien at the Registry of Deeds.

- 12. If needed, Executive Session - Under MGL c.30A, §21(a), Item 3:** *To discuss strategies with respect to litigation as the chair has declared that an open meeting may have a detrimental effect on the bargaining or litigating position of the public body - concerning FY19, FY20 and/or FY21 real and personal property assessments/valuations and tax abatements. Nothing new to report, no Executive Session was needed.*

13. Correspondence:

The following DLS Alerts were discussed:

- a. FY22 Cherry Sheet Final Estimates. Rick said these will be factored into the FY22 RECAP.
- b. IGR 2021-20: New Senior Citizen and Veteran Property Tax Work-off Abatement Program: This concept was reviewed previously by the BOA and BOS and both agreed the program would not be advantageous to pursue at this time.
- c. Pre-Registration for 2021 "What's New in Municipal Law" Seminars (Sept 30 at Log Cabin Meeting House in Holyoke). Both Ellen and Christine expressed they would like to attend and will be signing up.
- d. 2021 List of Corporations Subject to Taxation in MA was received.
- e. The IGR2021-22 Land of Low Value Post Affidavit Process and Deeds in Lieu of Foreclosure. Rick believes this new process might streamline the former one. There are at least 3 tax delinquent properties in town that have been in tax title since the 1950s.
- f. On-line training videos on property tax billing schedules (quarterly vs semi-annual) and property tax exemptions are available through the DOR. IGR 2021-3 through 6 address requirements for the various tax billing schedules. Rowe currently issues tax bills semi-annually. It has been suggested by the DOR that Rowe consider going to quarterly tax billing. Rick discussed the advantages/disadvantages of quarterly tax billing cycle versus a semi-annual one. It was suggested and agreed that a cost/benefit analysis be prepared.

14. Any Other Business:

Rick reminded all to take the conflict-of-interest and open meeting law retraining on the Town Clerk's website. This is a mandatory requirement for all Town officials/employees.

15. Next Meeting: TBD based upon receipt of Sansoucy power company appraisal updates

16. Adjournment: Unanimous vote to adjourn the meeting at 12:32pm.

Respectfully submitted,

Christine Bailey

Approved:

FN Williams 9-15-21
Frederick N. Williams, Chair Date

Ellen B. Miller
Ellen B. Miller

Herbert G. Butzke
Herbert G. Butzke